

Business to Business Sales

 Much of the math done in businessto-business sales is for purchase orders or invoices

	Code Dat	NEW '		PURC		200	Comptrolle		Com	modity	0	urchase Or	oter No
28010			12,03		See Supplied	11.6	Contract No.		Grou	p No.			
Originating Campus UNIVERSITY AT ALBANY					PC57449 39000 00 802222								
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Purchase Orders

- To place an order, most companies prepare a purchase order (PO).
- It is a legal contract between the buyer and the supplier.
- It lists the quantity, price, and description of the products ordered.
- It lists the terms of payment and delivery.



Company Text Logo

55 EST, Company Address Montreal, Quebec H1H H2H Tel 123-1234 Fax 123-1234 Invoice No: INV000101

TPS 123456789 TVQ 1234567890

INVOICE

Name Address	John Little	ower	Invoid
City		Prov	Zip
Гele	123-4567		

Date	Oct 18, 2002
Staff ID	2
Staff Name	<u>Michael</u>
Dept	

Qty	Description	Unit Price	Total
2	Company Fan	15.00	30.00
Inv	entory Power	Invoice De	mo

Payment: <u>Cash</u>	١
Inventory	
Sign:	

Shipping \$ 0.00 Taxes GST 7.0% \$ 2.10 QST 7.5% \$ 2.41

Total \$ 34.51

Deposit \$ 0.00

Balance \$ 34.51

\$ 30.00

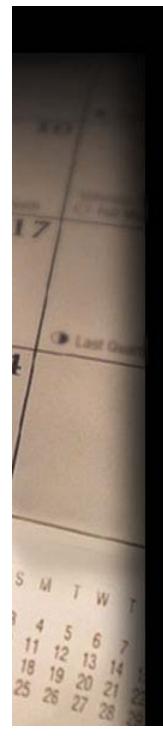
SubTotal

- Aucun remboursement en argent. - Des frais de remise en inventaire de 20% seront appliqués sur toute marchandise retournée approuvée.(en dedans de 7 jours suivant la date de réception) - Toutes les marchandises demeurent la propriété de Infotech jusqu'à leur paiement en entier. - Tout retour ou service de garantie doit être accompagné d'une copie de la facture d'achat. - Aucun retour de marchandise est accepté après 15 jours. - Les comptes passés dus seront sujets a des frais d'intérêt de 1.5% par mois.- Un mois de garantie pour CPU. - Une an garantie dans les systems + deux ans de main d »œuvre pour les systems. - Une an garantie dans les pieces.

- No cash refund. - 20% restocking charge will be applied on all approved returns within 7 days. - All merchandise title remains with InfoTech until full payment has been made. - All returns or warranty services must be accompanied by the sales invoices. - No return for goods purchased over 15 days. - Overdue accounts subject to monthly interest of 1.5%, one month guarantee for all CPU. - One year guarantee and 2 years of labor for all system. - One-year guarantee for all part.

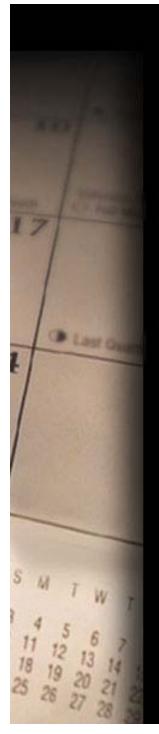
Invoices

- When filling an order based on a PO, a vendor will include an invoice with the delivered merchandise.
- In addition to the merchandise total there are also places for sales tax, shipping charges, and the amount to be paid by the customer.



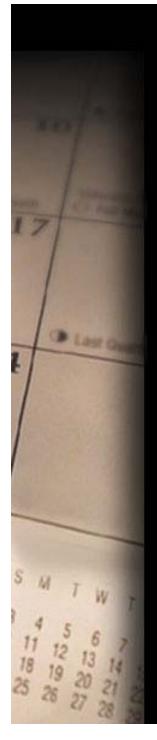
Dating Terms

- Dating terms state when a bill must be paid and the discount permitted for paying early.
- Ordinary dating occurs when the dating terms are based on the invoice date.
- Ex: 2/10, net 30 --- specifies the percent of discount permitted for paying early (2 percent), the number of days the buyer has to take advantage of the discount (10 days), and the number of days within which the invoice must be paid (30 days).



Shipping

- In retail sales transactions, shipping charges are not subject to tax.
- Parcel Post offered by the U.S. Postal Service
- Cash on Delivery (COD) the postal carrier will collect the amount due from the customer and forward it to the company
 - There is an additional charge for this
- Express Mail services include Federal Express, UPS (United Parcel Service), and DHL Express.



Delivery

- Delivery terms are part of the selling arrangement negotiated between the buyer and the seller.
- F.O.B. = Free On Board
- F.O.B. destination The ownership remains with seller until goods reach their destination. Seller pays costs.
- F.O.B. shipping point The buyer pays costs and is responsible for transit damages.
- F.O.B. factory freight prepaid The goods become the buyer's property, but the seller pays for shipping.
- F.O.B. destination charges reversed The buyer pays but if goods are lost or damaged in transit, the buyer's investment is protected.